

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA

ERIKA JACOBS,)	
)	
Plaintiff,)	
vs.)	Case Number CIV-21-55-C
)	
OKLAHOMA TAX COMMISSION,)	
)	
Defendant.)	

ORDER

Plaintiff, appearing pro se and in forma pauperis, filed the present action raising various claims all related to her dispute with the State of Oklahoma regarding personal income taxes for the years 2018 and 2019. Plaintiff alleges wrongdoing by employees of the Oklahoma Tax Commission which resulted in her allegedly owing more state tax than she actually owes.

Pursuant to the directives of 28 U.S.C. § 1915, the Court has reviewed the allegations of the Complaint. Of particular relevance is subpart (e)(2) of § 1915, which states:

Notwithstanding any filing fee, or any portion thereof, that may have been paid, the court shall dismiss the case at any time if the court determines that—

- (A) the allegation of poverty is untrue; or
- (B) the action or appeal—
 - (i) is frivolous or malicious;
 - (ii) fails to state a claim on which relief may be granted; or
 - (iii) seeks monetary relief against a defendant who is immune from such relief.

The Court is mindful that Haines v. Kerner, 404 U.S. 519 (1972), requires a liberal construction of pro se complaints. However, the Court is not required to imagine or assume facts in order to permit a complaint to survive. Hall v. Bellmon, 935 F.2d 1106, 1109-10 (10th Cir. 1991). Applying these standards, the Complaint must be dismissed under § 1915(e)(2)(B)(ii), as it fails to state a claim for relief. At its core, Plaintiff's case challenges a determination of her tax liability by the State of Oklahoma. The Tax Injunction Act, 18 U.S.C. § 1341, divests this Court of jurisdiction to consider Plaintiff's claims. See Marcus v. Kan. Dep't of Revenue, 170 F.3d 1305, 1309 (10th Cir. 1999).

Accordingly, pursuant to the provisions of 28 U.S.C. § 1915(e)(2)(B)(ii), Plaintiff's Complaint (Dkt. No. 1) is DISMISSED without prejudice.

IT IS SO ORDERED this 23rd day of November 2021.


ROBIN J. CAUTHRON
United States District Judge